

1 ~~Rule 6-504. Annual accounting of conservator.~~

2 ~~Intent:~~

3 ~~To assist the probate division of the district court in administering annual~~  
4 ~~accountings filed by conservators.~~

5 ~~Applicability:~~

6 ~~This rule applies to the filing of annual accountings by conservators except where~~  
7 ~~the conservator is the parent or ward.~~

8 ~~Statement of the Rule:~~

9 ~~(1) Individual conservators.~~

10 ~~(A) Each individual conservator who administers an estate for a protected person~~  
11 ~~valued at \$50,000 or more shall file with the court an annual accounting and a formal~~  
12 ~~petition seeking approval of the accounting. The petition shall identify all interested~~  
13 ~~persons who are entitled to notice under the Utah Uniform Probate Code and provide all~~  
14 ~~other information necessary for the court to review and rule upon the conservator's~~  
15 ~~accounting. The conservator shall also file a copy of the petition and the accounting for~~  
16 ~~each interested person who is to receive notice of the petition. In those jurisdictions~~  
17 ~~where it is the local practice for the conservator to prepare the notice, the conservator~~  
18 ~~shall prepare the notice and file the original notice with the court. The conservator shall~~  
19 ~~also file one copy of the notice for each interested person who is to receive notice of the~~  
20 ~~petition and accounting.~~

21 ~~(i) The accounting shall be in the following form:~~

22 ~~THIS IS AN ACCOUNTING OF \_\_\_\_\_, CONSERVATOR FOR~~  
23 ~~THE ESTATE OF \_\_\_\_\_, A PROTECTED PERSON. THIS~~  
24 ~~ACCOUNTING HAS BEEN FILED WITH THE \_\_\_\_\_ DISTRICT COURT FOR~~  
25 ~~\_\_\_\_\_ COUNTY. IF YOU HAVE AN OBJECTION TO THIS ACCOUNTING,~~  
26 ~~YOU SHOULD FILE IT IN WRITING WITH THE COURT. YOU SHOULD CONSIDER~~  
27 ~~SEEKING LEGAL ADVICE IF YOU HAVE ANY QUESTIONS REGARDING THIS~~  
28 ~~MATTER.~~

29 ~~YOU WILL ALSO RECEIVE A NOTICE THAT A FORMAL HEARING WILL BE~~  
30 ~~HELD ON THIS ACCOUNTING. YOU HAVE THE RIGHT TO APPEAR IN COURT AT~~  
31 ~~THE HEARING AND TO STATE ANY OBJECTIONS YOU HAVE TO THE~~

~~ACCOUNTING AT THAT TIME. IF YOU FAIL TO APPEAR AT THE HEARING OR TO  
OBJECT TO THIS ACCOUNTING, THE DISTRICT COURT WILL CONSIDER THE  
ACCOUNTING WITHOUT ANY FURTHER NOTICE TO YOU AND WITHOUT ANY  
OPPORTUNITY FOR YOU TO MAKE ANY POINTS YOU WISH TO MAKE.~~

~~1. This accounting covers the period of time from \_\_\_\_\_ to \_\_\_\_\_  
\_\_\_\_\_.~~

~~2. The conservator's accounting for this period is attached.~~

~~3. The conservator believes this is an accurate accounting for this period.~~

~~(ii) Upon receipt of the petition and accounting, the clerk of the court shall set a date  
and time for hearing the conservator's petition and shall send a copy of the notice, the  
petition and the accounting to each interested person (including the protected person)  
and shall send a copy of the notice to the conservator and the conservator's attorney.~~

~~(iii) The conservator or the conservator's attorney shall appear at the hearing on the  
conservator's petition.~~

~~(iv) The court shall take appropriate action in the proceedings, based on the court's  
review of the petition, accounting, any objections that are lodged by interested persons  
and any other relevant factors.~~

~~(B) Each individual conservator who administers an estate for a protected person  
valued at less than \$50,000 shall prepare an accounting.~~

~~(i) The accounting shall be in the following form:~~

~~THIS IS AN ACCOUNTING OF \_\_\_\_\_, CONSERVATOR  
FOR THE ESTATE OF \_\_\_\_\_, A PROTECTED PERSON. THIS  
ACCOUNTING HAS BEEN FILED WITH THE \_\_\_\_\_ DISTRICT  
COURT FOR \_\_\_\_\_ COUNTY. IF YOU HAVE AN OBJECTION TO THIS  
ACCOUNTING, YOU SHOULD FILE IT IN WRITING WITH THE COURT. YOU  
SHOULD CONSIDER SEEKING LEGAL ADVICE IF YOU HAVE ANY QUESTIONS  
REGARDING THIS MATTER.~~

~~YOU HAVE FOURTEEN DAYS FROM THE DATE OF THIS ACCOUNTING TO  
FILE AN OBJECTION WITH THE \_\_\_\_\_ DISTRICT COURT. IF YOU FAIL  
TO OBJECT TO THIS ACCOUNTING, THE DISTRICT COURT WILL CONSIDER THE  
ACCOUNTING WITHOUT ANY FURTHER NOTICE TO YOU AND WITHOUT ANY~~

~~OPPORTUNITY FOR YOU TO APPEAR BEFORE THE DISTRICT COURT JUDGE  
AND MAKE ANY POINTS YOU WISH TO MAKE.~~

~~1. This accounting covers the period of time from \_\_\_\_\_ to \_\_\_\_\_,  
\_\_\_\_\_.~~

~~2. The conservator's accounting for this period is attached.~~

~~3. The conservator believes this is an accurate accounting for this period.~~

~~(ii) The conservator shall date the accounting on the date the conservator delivers or  
mails a copy of the accounting to each interested person and the original accounting to  
the clerk of the court.~~

~~(iii) Fourteen days after the date of the accounting, if no objections have been filed  
with the clerk of the court, the court shall review the accounting and, if the accounting is  
in order, the court will approve the report and accounting. The court in its discretion may  
order a formal hearing on the accounting.~~

~~(iv) If an interested person objects to the accounting within fourteen days or if the  
court orders a formal hearing sua sponte, the clerk of the court shall set a date and time  
for hearing the conservator's accounting and shall send a notice of the date and time for  
hearing to each interested person (including the protected person) and to the  
conservator and the conservator's attorney.~~

~~(v) The conservator or the conservator's attorney shall appear at the hearing on the  
conservator's accounting.~~

~~(vi) The court shall take appropriate action in the proceedings, based on the court's  
review of the accounting, any objections that are lodged by interested persons and any  
other relevant factors.~~

~~(vii) If all of the protected person's property cannot be used by the conservator  
except pursuant to court order and if no court order has been entered during the  
accounting period allowing the conservator to use that property, then the conservator  
shall not be required to file an accounting for that period. However, the conservator shall  
file a pleading with the court for that period citing this rule and the court's order as  
explanation for the conservator's failure to file an accounting.~~

~~(2) Corporate conservators.~~

~~(A) Each corporate conservator shall prepare an accounting in the form set forth in paragraph (1)(B)(i) above.~~

~~(B) The conservator shall mail or deliver a copy of the accounting to each interested person and the original accounting to the clerk of the court.~~

~~(C) Fourteen days after the date of the accounting, if no objections have been filed with the clerk of the court, the court shall review the accounting and, if the accounting is in order, the court will approve the accounting. The court in its discretion may order a formal hearing on the accounting.~~

~~(D) If an interested person objects to the accounting within fourteen days or if the court orders a formal hearing sua sponte, the clerk of the court shall set a date and time for hearing the conservator's accounting and shall send a notice of the date and time for hearing to each interested person (including the protected person) and to the conservator and the conservator's attorney.~~

~~(E) The conservator or the conservator's attorney shall appear at the hearing on the conservator's accounting.~~

~~(F) The court shall call the conservator's accounting and take appropriate action in the proceedings, based on the court's review of the accounting, any objections that are lodged by interested persons and any other relevant factors.~~

~~(3) Summary of account. Every accounting shall include a Summary of Account in the following form:~~

~~SUMMARY OF ACCOUNT~~

~~Accounting Period from \_\_\_\_\_, \_\_\_\_\_ to \_\_\_\_\_, \_\_\_\_\_~~

~~1. Assets on hand at end of Last~~

~~Accounting Period. Schedule 1 attached. \_\_\_\_\_~~

~~(Value at fair market value on~~

~~last day of Accounting Period)~~

~~2. Receipts during accounting period~~

~~Include only amounts received from~~

~~sale of assets in excess of value.~~

~~See Schedule 2 \_\_\_\_\_~~

~~3. Total assets and receipts \_\_\_\_\_~~

124 4. Disbursements  
125 Schedule 3 \_\_\_\_\_  
126 5. Losses on sales  
127 Schedule 4 \_\_\_\_\_  
128 6. Total disbursements and losses on  
129 sales \_\_\_\_\_  
130 7. Total assets on hand at end of  
131 this Accounting Period  
132 (line 3 less line 6) \_\_\_\_\_  
133 (Value at fair market value on  
134 last day of Accounting Period)  
135 Total assets by type:  
136 Cash  
137 Schedule 5 \_\_\_\_\_  
138 Bonds  
139 Schedule 6 \_\_\_\_\_  
140 (Value at fair market value on  
141 last day of Accounting Period)  
142 Realty  
143 Schedule 7 \_\_\_\_\_  
144 (Value at fair market value on  
145 last day of Accounting Period)  
146 Other property  
147 Schedule 8 \_\_\_\_\_  
148 (Value at fair market value on  
149 last day of Accounting Period)  
150 8. Total assets on hand  
151 at end of this Accounting Period \_\_\_\_\_  
152 (Value at fair market value on  
153 last day of Accounting Period)  
154 (This must equal line 7)

~~(4) Supporting schedules. In lieu of filing supporting schedules and original checks and vouchers, corporate conservators may file copies of their internal reports. All other conservators shall file supporting schedules and original checks or vouchers in support of all expenditures and distributions. Where checks or vouchers are not available, the conservator shall file an affidavit in support of the affected expenditures or distributions.~~

~~(5) Court orders restricting access to property. For purposes of this rule, if some of the protected person's property cannot be used by the conservator except pursuant to a court order and if no court order has been entered during the accounting period allowing the conservator to use that property, then the conservator is not required to account for that property. In addition, for purposes of paragraph (1) of this rule, when determining the value of the protected person's property pursuant to this rule, the conservator shall not include the value of the protected person's residence; however, the conservator shall account for income from and expenses on the protected person's residence, where applicable.~~